

Abstract

The research aims to integrate performance auditing and examination of integrated sustainability reports with the aim of improving the quality of the auditor's work and studying and analyzing the process of performance auditing and examination of integrated sustainability reports. To achieve these aims, a questionnaire was prepared consisting of three axes: auditing performance, examining integrated reports for sustainability, and the quality of the auditor's work. The research sample consists of a group of auditors in Iraq, and the impact of the integration of variables on the performance of the auditor's work was demonstrated through the researcher's use of the statistical program (SPSS) in analyzing the questionnaire. The researcher also used statistical tests, tested hypotheses, and reached the most important conclusions, including adopting the performance audit process. On the criteria (economic, effectiveness, environmental, and efficiency) in preparing the report to determine the extent to which the goals set and necessary to be achieved by the entity subject to oversight and audit have been achieved. It also requires expertise that exceeds the capabilities of the internal auditor, if a specialized team conducts the audit process, as the team is familiar with consulting services. The team also includes a financial analyst, a systems analyst, a specialist in management and marketing, and a specialist in environmental and pollution problems. This helps in completing the work assigned to it, and the integrated reports for sustainability prepare a report that links Financial and non-financial information about the economic unit's performance, which focuses on economic, environmental, governance, and social issues and how to link them with the economic unit's strategy.

To enable stakeholders to know the extent of the economic unit's ability to create and maintain value in the long, medium and short term, and this leads to a positive image in the quality of the auditor's work by expressing an impartial technical opinion. One of the most important recommendations is the economic units' reliance on auditing performance in all programs and activities. To continue business and achieve success in it and direct the management of economic units to integrate the dimensions of sustainability (economic, environmental, social and governance) with their strategy when developing policies, systems and program plans and their performance in a way that helps achieve the set goals.

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**The impact of integrating performance auditing and  
examining integrated sustainability reports  
In the quality of the auditor's work**

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